AUDIT COMMITTEE
AUDIT WORK PROGRAMME FOR 2021/22

Meeting dates	Audit Items – Revised Agenda	Training (Suggested)
10th June		**Training, Member Development**
6 July 21	**Annual Internal Audit Report** **Annual Governance Statement (Draft)** **Counter Fraud Policies – Counter Fraud Strategy** **Annual Counter Fraud report** **Code of Corporate Governance** **External Audit - Audit Completion report (19/20)** **External audit – annual audit letter (19-20)** **Audit Committee Work Programme** **Statement of Accounts 19/20**	
15 July 21	**Grant audit – approval**	**(Additional meeting)**
22 July 21	**External Audit Progress report** **Internal Audit Progress report** **Audit recommendations.** **Risk Management Annual Update** **Review of effectiveness (IA/Audit Committee)** **Statement of Accounts (Draft)*** **EQA report (approach)** **Audit Committee Work Programme**	**Local Government Financial Statements explained**

23 Sept 21	• **Internal Audit progress report** • **Annual Complaints report** • **Information Governance Update** • **Audit Committee Work Programme** • **IT Disaster Recovery update report** • **Assessment of going concern status**	
14 Dec 21	• ~~**Six month Counter Fraud report**~~ • **Code of Corporate Governance (update)** • **Audit Committee Work Programme** • **Internal Audit progress report** • **Annual Governance Statement - monitoring** • **Audit recommendations report** • **Counter Fraud policies – Anti bribery policy review** • **Internal Audit Plan 21-22** • **Partnership Governance** • ***Statement of Accounts (including Annual Governance Statement) (Final) –*** • ***External Audit – Audit Completion report (ISA 260 and Letter of Representation)*** • ***External Audit – Progress Report***	
1 Feb 22	• **Internal Audit Progress report** • **Treasury management policy and strategy (consultation prior to approval by Council)** • **Counter fraud policies** • **Terms of Reference review - Internal Audit (Audit Charter)**	• **Treasury Management**

	• **Terms of Reference review – Audit Committee** • **Audit / Audit Committee effectiveness** • **Audit Committee Work Programme** • **CIPFA Financial Management Code Assessment**	
22 Mar 22	• **Internal Audit Progress report** • **Audit recommendations report** • **Combined Assurance report** • ***Fraud risk register*** • **Annual Governance Statement –update report** • **Internal Audit Strategy and Plan 22-23** • **Risk Management Strategy / annual report** • **Statement on Accounting Policies** • **External Audit Inquiries – 20/21 Statement of Accounts (those charged with governance)** • **IAS19 – Assumptions used to calculate pension entries in the Statement of Accounts and Audit Regulations** • **External Audit plan update report** • **Information Governance update** • **Audit Committee Work Programme** • **EQA final report** • **Whistleblowing policy update 2021/2022** • ***Partnership Governance***	
Date to be agreed		• ***Counter Fraud (e-learning)*** • ***Audit Committee effectiveness (general audit committee training and knowledge/skills)***

A private meeting between the Audit Committee and internal and external audit managers can be arranged outside of the meeting agenda times.